

THE STATE OF NEW HAMPSHIRE

SUPREME COURT

In Case No. 2005-0424, In the Matter of Karn U. Hassler and Richard M. Hassler, the court on February 6, 2007, issued the following order:

The respondent, Richard M. Hassler, appeals his divorce decree. He argues that: (1) the trial court failed to provide a sufficient written explanation of its findings and rulings and failed to address his requests for findings relative to fault, alimony and property distribution; (2) the court's findings that he owned 100% of the Duplitrone businesses was unsupported by the evidence and an unsustainable exercise of discretion; (3) a nonmarketability discount should have been applied in valuing the Duplitrone businesses; (4) the award of lifetime alimony to the petitioner, Karn U. Hassler, was erroneous; (5) the court erred in admitting certain deposition testimony; (6) the court erred in finding that the respondent committed causal adultery; (7) the court erred in its property award of the Surf Coaster lien and loan and the race horse; (8) the 60/40 property split in favor of the petitioner is unreasonable, not supported by the evidence and an unsustainable exercise of discretion; and (9) the decree should be vacated because of inconsistencies or lack of clarity concerning the contents of the Mink Island property, the award of alimony and the insurance policy. We affirm.

We afford trial courts broad discretion in determining matters of property distribution and alimony in fashioning a final divorce decree. In the Matter of Sutton & Sutton, 148 N.H. 676, 679 (2002). Absent an unsustainable exercise of discretion, we will affirm the trial court's decision. *Id.*

Having reviewed the record before us, we find no merit in the respondent's contention that the trial court failed to provide a sufficient explanation of its findings and rulings. The trial court provided a lengthy narrative in its forty-four page divorce decree, including explanations for its findings of fault, need for alimony and property distribution. While the trial court declined to separately rule on the 170 requests submitted by the respondent, its narrative order addresses the relevant requests and provides sufficient support for its decision and a more than sufficient record for appellate review. See Crown Paper Co. v. City of Berlin, 142 N.H. 563, 570-71 (1997) (trial court need not respond expressly to every request for findings filed by party; object of providing findings is to allow opportunity for adequate appellate review).

We turn next to the respondent's challenge to the trial court's valuation of the Duplitrone businesses. The valuation of a business is a question of fact. In the Matter of Watterworth & Watterworth, 149 N.H. 442, 450 (2003). It is within

the trial court's discretion to accept or reject portions of evidence, including that of expert witnesses. Tennessee Gas Pipeline Co. v. Town of Hudson, 145 N.H. 598, 602 (2000). We will not disturb the trial court's findings unless they are unsustainable on the record. See Watterworth, 149 N.H. at 450.

In this case, the trial court based its valuation upon testimony by both parties' experts and provided an explanation for its acceptance and rejection of certain aspects of that testimony. The trial court specifically rejected evidence that the respondent's mother had regained control of certain shares in 2002, finding that the respondent's attempt to transfer those shares was part of a pattern of activity designed to limit his financial exposure in the divorce. The trial court accepted the valuation offered by the petitioner's expert with adjustments reflected in the supplemental testimony of the respondent's expert; the petitioner's expert testified that his valuation included an adjustment for marketability. Having reviewed the record before us, we conclude that the trial court's findings are supported by the record.

Having reviewed the remainder of the issues raised by the respondent, we conclude that they do not merit separate discussion. During the lengthy trial, the trial court heard the evidence, assessed the credibility of the witnesses, and explained its reasoning for its assessment. See Hoffman v. Hoffman, 143 N.H. 514, 519 (1999). There is evidence in the record to support the trial court's order. See In the Matter of Letendre & Letendre, 149 N.H. 31, 38-40 (2002) (factors to be considered in reviewing award of lifetime alimony); Yergeau v. Yergeau, 132 N.H. 659, 661-63 (1990) (discussion of evidentiary burden in cases alleging breakdown of marriage due to adultery); In the Matter of Sutton & Sutton, 148 N.H. at 679. Accordingly, we affirm.

Affirmed.

BRODERICK, C.J., and DALIANIS and DUGGAN, JJ., concurred.

**Eileen Fox,
Clerk**